

Page 2, please amend the paragraph beginning with "The organic film" and bridging pages 2 and 3 to read as follows:

(Amended) The organic film containing Si (the upper layer film) may be constituted of SiO₂ containing C and H, for instance. In addition, the dielectric constant of the organic film containing Si may be set equal to or lower than 3.0, for instance. The organic film containing Si may be constituted of organic polysiloxane, for instance. Organic polysiloxane as referred to in this context is a substance having an SiO₂ bond structure containing a functional group that, in turn, contains C and H, as expressed in the following chemical formula. It is to be noted that in the following chemical formula, the letter R indicates an alkyl group such as a methyl group, an ethyl group or a propyl group or an alkyl group derivative or an allyl group such as a phenyl group or its derivative.

Page 3, please amend the paragraph beginning with "In addition" and bridging pages 3 and 4 to read as follows:

(Amended) In addition, if the flow rate ratio of CF₄ and N₂ (N₂ flow rate / CF₄ flow rate) in the processing gas is less than 1, an etching stop occurs and, as a result, deep etching cannot be achieved. If, on the other hand, (N₂ flow rate / CF₄ flow rate) is larger than 4, bowing tends to occur readily and thus, a good etching shape is not achieved. Accordingly, it is desirable to set the flow rate ratio of CF₄ and N₂ in the processing gas essentially within a range of $1 \leq (\text{N}_2 \text{ flow rate} / \text{CF}_4 \text{ flow rate}) \leq 4$.

Page 4, please amend the paragraph beginning with "Furthermore" to read as follows:

^{A4} (Amended) Furthermore, in order to achieve the object described above, in a second aspect of the present invention, an etching method for etching an etching target film formed on a substrate placed inside an airtight processing chamber by inducing a processing gas into the processing chamber, in which the processing gas contains at least C_4F_8 and N_2 and the etching target film is constituted of an upper organic film containing Si and a lower SiN film, is provided.

Page 4, please amend the paragraph beginning with "The organic film" to read as follows:

^{A5} (Amended) The organic film containing Si (the upper layer film) may be constituted of SiO_2 containing C and H, for instance. In addition, the dielectric constant of the organic film containing Si may be set equal to or lower than 3.0, for instance. The organic film containing Si may be constituted of organic polysiloxane, for instance.

Page 4, please amend the paragraph beginning with "When" to read as follows:

^{A6} (Amended) When the lower layer of the etching target film is constituted of an SiN film, a better selection ratio is achieved by using a mixed gas containing C_4F_8 and N_2 as described above or by using a mixed gas containing C_4F_8 , N_2 and Ar, rather than by using a mixed gas containing CF_4 and N_2 or a mixed gas containing CF_4 , N_2 and Ar.